

President Bush and from the Republicans in Congress. In 2 years, President Bush and the Republicans in Congress have presided over the most dramatic deterioration in our Nation's economic health in our Nation's history. We have lost 563 jobs every working hour of every working day since President Bush became President. That is 2.7 million jobs.

That is why today is so tragic. We have an opportunity to create jobs and build a strong economy in a fiscally sound way. Instead, the reckless tax plan that the President has proposed has not only set a bad example; it has set in motion a feeding frenzy of one-upmanship on tax cuts.

None of these tax cuts is affordable. None of them creates jobs, and they are not fair. All of them do damage to our long-term economic growth and contribute to the national deficit.

Mr. Speaker, I urge my colleagues to reject the Republican tax cut for millionaires that leaves working families out in the cold. Vote "no," reject the Republican proposal, reject their undermining of opportunity in our country. Unfortunately, we do not have an opportunity for Members to support the Democratic plan because the Republican leadership would not allow the free debate on the floor of this House of another proposal to promote economic growth to create jobs in a fiscally sound way.

H.R. 2 IS TAX RELIEF FOR EVERYONE

(Mr. REHBERG asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. REHBERG. Mr. Speaker, I would like to know just exactly what are tax cuts for the rich? I hear it all of the time from critics of tax relief, so I looked into it and discovered that if we applied the sweeping logic of the antitax relief crowd, the term "rich people" would have to include everyone who makes more than \$5,000 a year. It turns out everyone is rich, because I am here to tell Members H.R. 2 is tax relief for everyone.

Our bill expands the 10 percent tax bracket beginning this year. Is that a tax cut for the rich? It increases the standard deduction for married couples filing joint returns beginning this year. Are all married couples rich? It provides \$1,000 child tax credit beginning this year. Do only rich people have children?

In fact, the House Jobs and Growth Tax Act will create an estimated 1.2 million jobs by the end of 2004. That translates into 2,700 jobs for Montanans this year, another 2,500 next year. It will also provide a tax break for small business and boost our struggling economy.

So let us get this straight. What they are calling tax cuts for the rich is going to bring us new jobs; relief for the poorest Americans; help for mar-

ried couples; help for small businesses, the backbone of our economy; an increase in the child credit; and an immediate jump-start to our economy. Call it what you like, it is good for Montana.

WHAT ARE REPUBLICANS AFRAID OF?

(Mr. MENENDEZ asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. MENENDEZ. Mr. Speaker, what are Republicans afraid of? Are they afraid of the anger of millions of unemployed when they find out Republicans are passing yet another massive tax cut to the already well-off, while unemployment benefits for hard-hit families are about to run out? Are Republicans afraid of middle-class workers who do not know whether we are going to have another waive of corporate downsizing in this country that will put their jobs, their health care, and their kids' educations at risk?

What is clear is that Republicans are afraid of something because they will not even allow Democrats to offer our alternative plan. Republicans do not want an open debate because they do not want the American middle class to see that they are borrowing hundreds of billions of dollars tomorrow for the tax cuts they pay today.

America cannot be red, white, and broke and meet its challenges both at home and abroad. It is time for the Republicans to realize that a tax cut is not the answer to every problem. For 2½ years it has not worked; ask the 2 million jobs that are now gone. It is time to stop squandering the future of American families and start doing something about this economic mess.

HONORING VERNA ZIEGENHAGEN DURING TEACHER APPRECIATION WEEK

(Mr. KLINE asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. KLINE. Mr. Speaker, I rise today to recognize the achievements of a truly inspirational individual. As we conclude Teacher Appreciation Week, I would like to pay tribute to Minnesota educator Verna Ziegenhagen, and the many dedicated teachers like her who have inspired each of us.

Who among us cannot look back and recall one teacher who made a difference in our lives? Verna Ziegenhagen has been that person for hundreds of Minnesota children. Throughout her 53 years as a teacher, Verna Ziegenhagen instructed and inspired the students of German Lake; Le Center; Heidelberg; Lexington; and Le Seuer, Minnesota.

Following her 53-year teaching career, Verna transplanted to her rural Le Center property a 100-plus-year-old country schoolhouse, which she filled

with the mementoes of her teaching career. What began as a personal journey to preserve the memories is now a museum of tribute to her former students and, by extension, a shrine to her own dedication and sacrifice.

Verna's dedication to teaching continues in spite of her retirement. For the past 16 years, this two-time Teacher of the Year has maintained and operated the museum, constantly changing the theme to reflect the seasons and capture the imagination of visitors. This is a wonderful teacher. We thank her.

REPUBLICANS FAIL TO TURN RECESSION AROUND

(Mr. PALLONE asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. PALLONE. Mr. Speaker, our Nation is in a job recession with 2.7 million jobs lost since President Bush took office, the worst jobs record in 40 years. For almost 3 years, the Republicans had the power to turn this recession around, and they have failed miserably.

For the past 2 years, the President and Republicans in Congress have repeatedly chosen tax breaks for the elite, and the American people are still waiting for one job to be created. Today Republicans are at it again with a bill on the floor that amounts to nothing more than a huge payback to the wealthiest Americans in our Nation, a payback that is disguised in the form of breaks on capital gains and stock dividends, two proposals economists conclude will not create jobs or growth in the near future.

Mr. Speaker, at a time when our economy needs a true jolt to reverse America's economic skepticism, the Republican proposal will not stimulate the economy. The Republican record on economic stimulus is uninspiring, and one that should not be extended today. We have had enough of it. Let us not continue down this road and this continued economic downturn.

NEW TAX BILL IS FOR CREATING JOBS

(Mr. BALLENGER asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. BALLENGER. Mr. Speaker, North Carolina unemployment is as bad as it is anywhere. Broyhill Industries just announced it is laying off 500 people from their furniture factory.

My little company has been operating wide open in North Carolina, lots of overtime, and that does not cost anything in additional expenditures and investment, but it reduces our efficiency.

The jobs part of the tax bill increasing depreciation writeoffs make it sensible to buy machinery and to cut down on overtime by creating four new jobs